



STATE BOARD OF EQUALIZATION

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February 21, 1986

TO COUNTY ASSESSORS:

No. 86/19

EXEMPTIONS - SUPPLEMENTAL ASSESSMENTS
LATE FILED CLAIMS FOR EXEMPTION

Assembly Bill 312 (Chapter 186, Statutes of 1985) which became law effective January 1, 1986 extensively amended Section 75.21, Revenue and Taxation Code. The section now provides for the late filing of claims for all exemptions where the claim is for the exemption of a supplemental assessment. This renders our letter No. 85/71, June 17, 1985, ineffective. The new statute does not affect the regular roll procedures and the late filing procedures found in Section 270, Revenue and Taxation Code.

Section 75.21 now states:

"(a) Exemptions shall be applied to the amount of the supplemental assessment, provided that the property is not receiving any other exemption on either the current roll or the roll being prepared except as provided for in subdivision (b), that the assessee is eligible for the exemption, and that in those instances in which the provisions of this division require the filing of claims for exemption, the assessee makes a claim for the exemption.

(b) If the property received an exemption on the current roll or the roll being prepared and the assessee on the supplemental roll is eligible for an exemption and in those instances in which the provisions of this division require the filing of claims for exemption, the assessee makes a claim for an exemption of a greater amount, then the difference in the amount between the two exemptions shall be applied to the supplemental assessment.

(c) In those instances in which the provisions of this division require the filing of claims for exemption, any person claiming to be eligible for an exemption to be applied against the amount of the supplemental assessment shall file a claim or an amendment to a current claim, in such form as prescribed by the board, on or before the 30th day following the date of notice of the supplemental assessment, in order to receive 100 percent exemption.

(1) With respect to property as to which the college, cemetery, church, religious, exhibition, veterans' organization, free public libraries, free museums, public schools, community colleges, state colleges, state universities, or welfare exemption was available but for which a timely application for exemption was not filed, 90 percent of any

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(b) If the bill is mailed within the months of November through June, the first installment shall become delinquent at 5 p.m. on the last day of the month following the month in which the bill is mailed. The second installment shall become delinquent at 5 p.m. on the last day of the fourth calendar month following the date the first installment is delinquent.

(c) If the taxes due are not paid on or before the date and time they become delinquent, a penalty of 10 percent shall attach to them.

(d) The cost enumerated in section 2621 shall be collected after the second installment is delinquent."

As stated previously, this letter concerns supplemental assessments. Sections 270, 273.5, 275 and 276 pertain to late filed claims for exemptions on the regular roll. Section 75.21 should not be applied if the exemption claimed is for personal property, such as Aircraft (Section 217.1); Art, works of (Section 217); Exhibition (Section 213) (appears to be included in Section 75.21 in error); or Vessels (Section 130).

If you have questions, please contact William Grommet. His phone number is (916) 445-4982.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:wpc
AL-04A-2427A